Pres.

PRESERVED,
21.1.53

App. F. IX-4

192 .

File No. G.J 113-29

Previous References (G.J.)

Serial Nos. ~~113-29~~

Later References
GJ 168-32 (1-2) ✓

P-9
(E)

General and Revenue Secretariat.

Serial Nos. 2

Part B for Jan 1930.

SUBJECT

Procedure for accounting & safe custody of Receipt Books in the State

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Noft. 5027-56.8 24.1.30.
To the Comptroller
H&S Departs.

Approves of the above procedure under certain Conditions.

12

General and Revenue, Secretariat | File No. | of 192

Serial No.

Letter no B. 760 dt 11.12.1929 from the Comptroller Suggesting a procedure for the accounting and Safe custody of Receipt Books.

Submitted with a draft order for consideration

6.1.30

Draft order for approval

6.1.30

What does "they" signify in para 2.(2) of the letter? - I presume the word should be replaced by "Collections made" & "Moneys received" - Please Verify.

12.1.30.

Submitted. It is ascertained from the Comptroller's Office that 'they' means ~~what the Secretary has~~ amounts or Moneys received and that it was an error or omission.

18.1

18.1.30

Draft for approval

18/1/30

25/1/30

24.1.30

FINANCIAL SECRETARY No. 84 80.

9144

4238

Note—Contn. Sheet

WD 066—GPB—80,000—26-7-29.

D.No. 2528/F1. G.7 '113-29-1

C. O. 42. GI. 14 DEC. 1929

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. B. 760. *Bangalore, dated* 11th December 1929.

FROM

S. SHAMANNA, ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

Rajasevaparayana
B.Srinivasa Iyengar, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Financial Department,
Bangalore.

SIR,

I have the honour to state that according to Art.3 M.C.A.C.Vol.I, officers of Government receiving money on behalf of Government must give the payer a receipt in the prescribed printed form (Form 1 M.C.A.C.Vol.I). The receipt forms are required to be obtained from the Superintendent, Government Press, in books of 100 pages each provided with serial machine numbers and a book number appearing on each receipt and its counterfoil and have to be carefully kept under lock and key in the personal custody of a responsible officer (Vide instructions on page 266 M.C.A.C.Vol.I Appendices and Forms).

2. Cases have come to notice in which printed receipt books are not used in some offices. The misappropriation of cash receipts in the Herbal Farm, the Bangalore Central Jail and other offices, has been facilitated by the want of proper care and supervision in regard to receipt books which were not properly machine numbered and were issued to subordinates indiscriminately. With a view to prevent losses of Government money on account of frauds committed by the subordinate collecting staff the following precautionary measures are necessary:—

(1) The officers who are authorised to collect money should be specified and they should be asked to give the payer a receipt in the prescribed printed form in all cases. They should keep a complete account of the receipt Books that they have received and should be able to produce them always used or unused. Ordinarily more than one book should not be used at one and the same time and a new book should be brought into use only after the old one is exhausted. The Stock Register of Receipt Books should show the dates on which a book was brought to use and the date

G.R.S. App. F VI G-2]

SUBJECT.....

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Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the 192 .

Date of issue.....2.1.30.....

Signed by.....M.A.R.R.....

May this be

i Printed? Yes

ii treated as a standing order ? yes

iii published in the Gazette, yes

English Part ? yes

iv. translated ? yes

v placed at the disposal of the press ? yes

vi published in the Gazette, Kannada Part ? yes

Sec G 4

File No. 113-29

Serial No. 2

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read –

Letter no B. 760 dy 11.12.29 from the Comptroller reporting that the rules contained in Article 3 M.C.A.C. Vol I re. the use of printed receipt forms are not being properly observed and suggesting for consideration the procedure of the Receipt books required for the use of all Offices in the State being Stocked and Supplied by his Office.

Read in extenso

Order Thereon No.

Order Thereon H5027-56/

Government approve

of the procedure suggested by the Comptroller in para 3 being introduced in the first instance in all Offices subject to local audit by the outside audit staff of his office.

The Heads of Departments and Officers concerned are requested to observe strictly the rules prescribed by Art 3 M.C.A.C. Vol I. The instructions contained on the receipt form as ~~now~~ embodied on page 266 M.C.A.C Vol I Appendices and forms re. issue and safe custody of receipt and receipt books ~~respect~~ should be adhered to without fail.

List of enclosure.

Pmc
21.8.30

Copied by

Examined by

18/1/30

Financial Secretary

18.1.30

To Comptroller

To Heads of Departments

WD 573—GPB—8'30—10-10-29

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read:—

Letter No.B.760 dated 11th December 1929 from the Comptroller, reporting that the rules contained in Article 3 Mysore Civil Account Code, Volume I regarding the use of printed receipt forms are not being properly observed and suggesting for consideration the procedure of the Receipt Books required for the use of all officers in the State being stocked and supplied by his office.

"I have the honor to state that according to Article 3, M.C.A.C. Volume I, officers of Government receiving money on behalf of Government must give the payer a receipt in the prescribed printed form (Form 1, M.C.A.C., Vol.I). The receipt forms are required to be obtained from the Superintendent, Government Press, in books of 100 pages each provided with serial machine numbers and a book number appearing on each receipt and its counterfoil and have to be carefully kept under lock and key in the personal custody of a responsible officer (Vide instructions on page 266, M.C.A.C., Vol.I - Appendices and Forms).

2. Cases have come to notice in which printed receipts books are not used in some offices. The misappropriation of cash receipts in the Hebbal Farm, the Bangalore Central Jail and other offices, has been facilitated by the want of proper care and supervision in regard to receipt books which were not properly machine numbered and were issued to subordinates indiscreminately. With a view to prevent losses of Government money on account of frauds committed by the subordinate collecting staff the following precautionary measures are necessary:-

(1) The officers who are authorised to collect money should be specified and they should be asked to give the payer a receipt on the prescribed printed form in all cases. They should keep a complete account of the receipt books that they have received and

should be able to produce them always used or unused. Ordinarily more than one book should not be used at one and the same time and a new book should be brought into use only after the old one is exhausted. The Stock Register of Receipt Books should show the dates on which a book was brought to use and the date on which it was completed.

(2) The money received should be brought to the Cash Book immediately the receipt number being noted therein.

(3) The required printed receipt books (machine numbered) should be obtained by the head of each department or other controlling officer and distributed to all subordinate officers, a stock account thereof being maintained showing the numbers of the books (and number of forms contained in each) received and issued to each individual officer.

(4) At the time of inspection, it should be seen that all the receipt books supplied to each office have been accounted for properly and that the amounts received as per receipts granted have been brought to the Cash Book.

3. At present the receipt books required for use in the Public Works Divisional Offices are stocked and supplied by this office. Receipt books required by other departments and offices are obtained from the Superintendent, Government Printing, direct.

I consider that it would be better if the receipt books (Machine numbered) required for the use of all offices in the State are stocked and supplied by this office. At any rate, the supply from this office of receipt books required by all offices, the accounts of which are subjected to local audit by the outside audit staff of this office is quite essential, since the Auditors will then be in a position to know which receipt books have been given out for use and insist on their being properly accounted for. If opportunities are allowed for the improper issue and use of receipt books, it will be difficult to prevent or detect cash misappropriations and local auditors will be helpless.

4. I therefore request orders of Government to introduce the procedure referred to in para 3 in respect of receipt books required by all offices visited by the outside Audit staff, in the first instance. Instructions on the lines indicated in para 2 may also be kindly issued by Government for the guidance of all departmental officers."

ORDER NO: FL: 5727-36/

Dated, Bangalore, the 22nd January 1930.

Government approve of the procedure suggested by the Comptroller in para 3 being introduced in the first instance in all offices subject to local audit by the outside audit staff of his office.

The Heads of Departments and officers concerned are requested to observe strictly the rules prescribed by Article 3 Mysore Civil Account Code, Volume I. The instructions contained on the receipt ~~kmmk~~ form as embodied on page 206, Mysore Civil Account Code, Volume I - Appendices and Forms regarding issue and safe custody of receipt and receipt books should be adhered to.

For Secretary to Government,
Financial Department.

To

The Comptroller to Government.

" Heads of Departments